

# **REGULATION 6A - CURRENCY TRANSACTION REPORTING**

STATE OF NEVADA  
GAMING CONTROL BOARD  
INTERNAL AUDIT COMPLIANCE CHECKLIST

**REGULATION 6A - CURRENCY TRANSACTION REPORTING**

**WALK-THROUGH PROCEDURES**

For the walk-through procedures, indicate (by tickmark) whether the procedures were confirmed through inquiry of licensee personnel, via observation of procedures, or examination of a completed document.

Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary.

**Note W/P Ref.:**\_\_\_\_\_

All “no” and “n/a” answers require an explanation and disposition (e.g., approval of alternative procedure granted by the Board, including computerized applications). All exceptions noted should be carried to the internal auditor’s report/summary of findings for timely follow-up.

**Note W/P Ref.:**\_\_\_\_\_

The bolded number following each question refers to the applicable regulation.

**Scope**

6A MICS require walk-throughs be performed in each fiscal quarter, thus four of these checklists should be completed each year. Each walk-through must be in a different non-consecutive month and must be performed for all three shifts (rotated throughout the year).

**NOTE:** There is a separate checklist under “Branch Office Visits” for Regulation 6A walk-through procedures in branch offices.

**6A MICS Variations and Regulation Waivers**

Obtain copies of 6A MICS variation requests, copies of any Regulation 6A waivers, and GCB correspondence regarding such requests from appropriate property personnel. Review to determine status of evidence of any waivers or alternative requirements imposed by granted variations/waivers including any additional controls which were included in your written system of internal control. Modify and/or perform additional procedures as applicable.

Date Approval Granted	6A MICS Number or Regulation	Description of Variation/Waiver Granted	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

**Note:** Variations/waivers need only be scheduled once. Refer to the work paper where the details are scheduled and complete the last two columns of the above grid if walk-through procedures are affected.

STATE OF NEVADA  
GAMING CONTROL BOARD  
INTERNAL AUDIT COMPLIANCE CHECKLIST

**REGULATION 6A - CURRENCY TRANSACTION REPORTING**

**WALK-THROUGH PROCEDURES**

		YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
1.	Complete the CPA 6A MICS Compliance Checklists for Games/Cage Departments, Accounting Department and Specialists in accordance with the CPA 6A MICS Compliance Reporting Requirements "Guidelines".					
2.	When transferring a patron's gaming winnings (e.g., slot jackpot, keno ticket, etc.) by check, other negotiable instrument, electronic, wire or other transfer of funds, is the instrument or transfer used for payment of the patron's winnings made payable to the order of the patron? <b>Regulation 6A.020(5)</b>					
3.	Are only same type transactions aggregated when reporting a "multiple transaction" on the CTRC-N? <b>Regulation 6A.040(2)(a)</b>					

**E = Confirmed via examination/review**

**I = Confirmed via inquiry**

**O = Confirmed via observation**

	Initials	Date
Prepared by		

STATE OF NEVADA  
GAMING CONTROL BOARD  
INTERNAL AUDIT COMPLIANCE CHECKLIST

**REGULATION 6A - CURRENCY TRANSACTION REPORTING**

**WALK-THROUGH PROCEDURES**

		YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
4.	For all areas other than the table games department, have adequate procedures been developed for monitoring a patron's cash-in and cash-out transactions for one single continuous appearance at one monitoring area to report a dissimilar cash-in or cash-out transaction that exceeds \$10,000? <b>Regulation 6A.040(2)(b) and (c)</b>  <b>Note that question #39 in the CPA 6A compliance checklist for Games/Cage Departments addresses the table games department.</b>					
5.	Do personnel in all areas aggregate cash transactions for reporting purposes by either <b>(Regulation 6A.040(2)(b) and (c))</b> :  a. Aggregating all cash-in or cash-out transactions completed by a patron during the department's designated 24-hour period rather than just by a single visit; or					

**E = Confirmed via examination/review**

**I = Confirmed via inquiry**

**O = Confirmed via observation**

	Initials	Date
Prepared by		

STATE OF NEVADA  
GAMING CONTROL BOARD  
INTERNAL AUDIT COMPLIANCE CHECKLIST

**REGULATION 6A - CURRENCY TRANSACTION REPORTING**

**WALK-THROUGH PROCEDURES**

		YES	NO	N/A	COMMENT, W/P REFERENCE	PERSON INTERVIEWED/ TITLE
	<p>b. Excluding the cash transactions reported on a CTRC-N relating to a single visit transaction from other same type transactions completed by the patron during the department's designated 24-hour period?</p> <p><b>Note: Refer to question #12-14 in Regulation 6A Newsletter #5 for further guidance on the aggregation of transactions.</b></p>					
	<b><u>Procedures Modified or Added</u></b>					

**E = Confirmed via examination/review**

**I = Confirmed via inquiry**

**O = Confirmed via observation**

	Initials	Date
Prepared by		

STATE OF NEVADA  
GAMING CONTROL BOARD  
INTERNAL AUDIT COMPLIANCE CHECKLIST

**REGULATION 6A - CURRENCY TRANSACTION REPORTING**

**DEPARTMENTAL TESTING PROCEDURES**

**OBJECTIVES:** To determine if controls are adequate to ensure compliance with the 6A MICS and Regulation 6A.

**PREPARATION:** Review the 6A MICS variations and regulation waivers scheduled during the currency transaction reporting walk-through procedures. Modify and/or perform additional procedures as applicable. Note below the number of the procedure modified or added. Only the last two columns need to be completed if the remaining information is scheduled in the "Walk-through Procedures Checklist".

Date Approval Granted	6A MICS Number or Regulation	Description of Variation/Waiver Granted	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

**SCOPE:** 6A MICS require one day per fiscal quarter to be examined, thus four of these checklists should be completed each year. Each day must be in a different non-consecutive month. Select **all** documents generated for 1 test day per review. The test day selected must not be the same day as when walk-throughs were performed. **Note:** If no such transactions are noted for the test date but loggable/reportable transactions are known to occur regularly, select an additional test date for the performance of the affected step(s).

**Indicate Test Date:** \_\_\_\_\_

**COMPLETION:** Using your own work papers, document the completion of the procedures listed below. All exceptions noted should be carried to the internal auditor's report/summary of findings for timely follow-up. **Note W/P Ref.:** \_\_\_\_\_

		W/P Reference/Comments	Auditor's Initials/Date
1.	Review prior internal audit reports. Schedule any relevant exceptions cited, including those cited by the GCB or the external auditor, or include a copy of the prior audit reports in the work papers and follow-up on any problems noted. Duplication of exceptions when the external auditor is referring to exceptions reported in internal audit reports is not necessary.		

STATE OF NEVADA  
GAMING CONTROL BOARD  
INTERNAL AUDIT COMPLIANCE CHECKLIST

**REGULATION 6A - CURRENCY TRANSACTION REPORTING**

**DEPARTMENTAL TESTING PROCEDURES**

		W/P Reference/Comments	Auditor's Initials/Date
	<b>Cage Department</b>		
2.	Review the following documents for prohibited, loggable or reportable cash transactions. Trace such transactions to the MTL and/or CTRC-N reports.		
	a. Gaming, safekeeping and front money deposit and withdrawal records.		
	b. Credit advances and repayments.		
	c. Checks cashed and/or deposited.		
	d. Cash receipts and disbursements on cage/vault documentation.		
	e. Checks (or any other type of negotiable instrument) issued.		
	f. Electronic, wire or any other form of transfer documentation.		
	g. Other cage documents. _____		
	<b>Slot Department</b>		
3.	Review the following documents for loggable or reportable cash transactions. Trace such transactions to the MTL and/or CTRC-N reports.		
	a. Slot jackpot payouts		
	b. Other slot documents. _____		

STATE OF NEVADA  
GAMING CONTROL BOARD  
INTERNAL AUDIT COMPLIANCE CHECKLIST

**REGULATION 6A - CURRENCY TRANSACTION REPORTING**

**DEPARTMENTAL TESTING PROCEDURES**

		W/P Reference/Comments	Auditor's Initials/Date
	<b>Keno Department</b>		
4.	Review the following for loggable or reportable cash transactions. Trace such transactions to the MTL and/or CTRC-N reports.  a. Keno wagers and payouts.		
	b. Other keno documents. _____		
	<b>Race and Sports Book Department</b>		
5.	Review the following documents for prohibited, loggable or reportable cash transactions. Trace such transactions to the MTL and/or CTRC-N reports.  a. Gaming (including wagering communications), safekeeping and front money deposit and withdrawal records.		
	b. Credit advances and repayments.		
	c. Checks (or any other type of negotiable instrument) issued.		
	d. Electronic, wire or any other form of transfer documentation.		
	e. Race and sports book wagers and payouts.		
	f. Other race/sports book documents. _____		
	<b>Bingo Department</b>		
6.	Review the following for loggable or reportable cash transactions. Trace such transactions to the MTL and/or CTRC-N reports.  a. Bingo payouts.		



STATE OF NEVADA  
GAMING CONTROL BOARD  
INTERNAL AUDIT COMPLIANCE CHECKLIST

**REGULATION 6A - CURRENCY TRANSACTION REPORTING**

**DEPARTMENTAL TESTING PROCEDURES**

		W/P Reference/Comments	Auditor's Initials/Date
	b. Other bingo documents. _____		
	<b>Player Rating Records (All Applicable Departments)</b>		
7.	If player rating records are used as a source document for documenting cash activity and are used for the purpose of complying with <b>Regulation 6A</b> , review cash transactions for any that are prohibited, loggable or reportable. Trace such transactions to the MTL and/or CTRC-N reports.		
	<b>Tournaments/Contests (All Applicable Departments)</b>		
8.	Review entry fees and payouts for loggable or reportable cash transactions. Trace such transactions to the MTL and/or CTRC-N reports.		
	<b>Accounting Department</b>		
9.	For the month in which the test date was selected, review the following documents for prohibited, loggable or reportable cash transactions. Trace such transactions to the MTL and/or CTRC-N reports.		
	a. A record of checks (or any other type of negotiable instrument) issued from gaming-related bank accounts.		
	b. A record of electronic, wire or any other form of gaming-related transfers.		
	c. Statements for all gaming-related bank accounts including branch office statements.		
	d. Cash receipts journal.		
	e. Other accounting documents. _____		

STATE OF NEVADA  
GAMING CONTROL BOARD  
INTERNAL AUDIT COMPLIANCE CHECKLIST

**REGULATION 6A - CURRENCY TRANSACTION REPORTING**

**DEPARTMENTAL TESTING PROCEDURES**

		W/P Reference/Comments	Auditor's Initials/Date
	<b>Branch Offices</b>		
10.	Review branch office correspondence (e.g., transmittal forms) for prohibited, loggable or reportable cash transactions. Trace such transactions to the MTL and/or CTRC-N reports.		
	<b>MTL's</b>		
11.	Review MTL's for the following:		
	a. The information is complete in accordance with the 6A MICS.		
	b. Reportable transactions, including those transactions which when aggregated exceed \$10,000, and trace such transactions to CTRC-N reports.		
	c. Prohibited transactions.		
	<b>CTRC-N's</b>		
12.	Review 10 CTRC-N's for the following:		
	a. The information recorded is complete in accordance with <b>Regulation 6A.030</b> .		
	b. The identification and social security number recorded are consistent with patron information on file or other applicable records (e.g., W2-G's, player tracking records, credit history records, etc.).		
	<b>General</b>		
13.	Did the results of all the internal audit procedures performed disclose any new, potentially suspicious activity (e.g., evidence of money laundering, a patron structuring transactions)? If so, contact the casino's Suspicious Activity Analyst.		

STATE OF NEVADA  
GAMING CONTROL BOARD  
INTERNAL AUDIT COMPLIANCE CHECKLIST

**REGULATION 6A - CURRENCY TRANSACTION REPORTING**

**DEPARTMENTAL TESTING PROCEDURES**

		W/P Reference/Comments	Auditor's Initials/Date
14.	Review exceptions and instances of noncompliance found through the accounting department review procedures and determine that appropriate changes were made to MTL's, CTRC-N's and SARC's.		
	<b><u>Procedures Modified or Added</u></b>		

STATE OF NEVADA  
GAMING CONTROL BOARD  
INTERNAL AUDIT COMPLIANCE CHECKLIST

**REGULATION 6A - CURRENCY TRANSACTION REPORTING**

**SPECIALIST TESTING PROCEDURES**

**OBJECTIVES:** To determine if controls are adequate to ensure compliance with the 6A MICS and Regulation 6A.

**PREPARATION:** Review the 6A MICS variations and regulation waivers scheduled during the currency transaction reporting walk-through procedures. Modify and/or perform additional procedures as applicable. Note below the number of the procedure modified or added. Only the last two columns need to be completed if the remaining information is scheduled in the "Walk-through Procedures Checklist".

**Note:** If an internal auditor is the Suspicious Activity Analyst, Compliance Specialist or training coordinator, another internal auditor, of at least equal authority, may perform this review.

Date Approval Granted	6A MICS Number or Regulation	Description of Variation/Waiver Granted	Number(s) of Procedure Modified or Added	W/P Ref. (if appl.)

**SCOPE:** Once each year, preferably near year end, review applicable documents.

**COMPLETION:** Using your own work papers, document the completion of the procedures listed below. All exceptions noted should be carried to the internal auditor's report/summary of findings for timely follow-up. **Note W/P Ref.:** \_\_\_\_\_

		W/P Reference/Comments	Auditor's Initials/Date
1.	<b>Suspicious Activity</b>  Review Suspicious Activity Analyst records generated throughout the year, a sample of SARC forms, and SARC policies in place for the following:  a. Identified suspicious transactions (as defined by the policies in place) have been reported.		

STATE OF NEVADA  
GAMING CONTROL BOARD  
INTERNAL AUDIT COMPLIANCE CHECKLIST

**REGULATION 6A - CURRENCY TRANSACTION REPORTING**

**SPECIALIST TESTING PROCEDURES**

		W/P Reference/Comments	Auditor's Initials/Date
	b. SARC's have been timely filed and are complete in accordance with <b>Regulation 6A.100</b> .		
	<b>Training Program</b>  2. Select a sample of 5 employees from each gaming department and 5 employees from the cage/accounting departments and verify:  a. The employee received training in a timely manner in accordance with the 6A MICS.		
	b. The training was commensurate with the employee's duties.		
	<b>Compliance Specialist</b>  3. Review Compliance Specialist program and records for the year to determine compliance with the 6A MICS.		
	<b><u>Procedures Modified or Added</u></b>		